IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 19598 of 1997

Between:

M/s. Sri Vamsi Furnishings, Dabagardens, Visakhapatnam, represented by its Managing Partner, Dr.W.Bhaskara Rao

..... PETITIONER

AND

The Commercial Tax Officer, (Suryabagh), Visakhapatnam.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the provisional assessment orders of the respondent dated 11-8-1997 passed for the assessment years 1996-97 and 1997-98 respectively as illegal, contrary to law and in violation of principles of natural justice.

Counsel for the Petitioner:MR.P.SRINIVAS REDDY

Counsel for the Respondent: Spl.GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER:(per Hon'ble Sri Justice Bilal Nazki)

Provisional assessment order has been challenged in this writ petition on the ground that the petitioner was not given sufficient time to object the provisional assessment. It is submitted that the show cause notice was served on him on 4-8-1997 where he was given seven days time from the date of receipt of notice i.e., till 11-8-1997 to show cause, but the order itself was passed on 11-8-1997.

In the counter, these facts have not been denied though it has been stated that the period of limitation was counted from 4-8-1997 itself.

In any case, we feel that the petitioner got prejudiced, as his point of view was not before the assessing authority before making the order. Therefore, we quash the order and direct the petitioner to show cause within a period of two weeks from today, in response to the notice dated 1-8-1997. The respondents shall pass appropriate orders after taking into consideration the reply given by the petitioner.

The writ petition is accordingly disposed of. No order as to costs.

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(BILAL NAZKI,J)

Dated:27-10-2004

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(S.ANADA REDDY,J)

Note:

Furnish C.C. in three days.

(B/o) GJ

To

1. The Commercial Tax Officer, (Suryabagh), Visakhapatnam.
2. Two C.Cs. to the Government Pleader for Commercial Taxes, High Court of A.P., Hyderabad(OUT)
3. Two C.D.copies.